

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:

DELPHI CORPORATION, *et al*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF PORT CITY CASTINGS CORP TO
DEBTORS' SECOND OMNIBUS OBJECTION TO CLAIMS**

Port City Castings Corp, by counsel Parmenter O'Toole, tenders the following response to the Debtors' Second Omnibus Claims Objection, dated October 31, 2006, as follows:

1. Prior to the filing of the petitions for relief in these cases, Port City Castings Corp supplied goods pursuant to several requirements contracts to one or more of the Debtors ("the Prepetition Goods"). Port City Castings Corp continues to supply goods to the Debtors postpetition.

2. Port City Castings Corp supplied the Prepetition Goods pursuant to a written purchase order generated by the Debtors. The purchase order was numbered 550055772 ("Purchase Order") and was issued on May 19, 2004. It listed the following as the "buyer":

"DELPHI
SAFETY & INTERIOR SYSTEMS
1401 CROOKS RD.
TROY MI 48084-7106"

See Exhibit A to this Response.

3. On July 28, 2006, Port City Castings Corp timely filed two secured¹ proofs of claim on account of amounts owed to it for the Prepetition Goods, each in the amount of \$100,551.70. One claim was filed against Debtor Delphi Automotive Systems, LLC, Case No. 05-44640, and assigned claim number 12187. See Exhibit B, attached. A second claim was filed against Debtor Delphi Corporation, Case No. 05-44481, and assigned claim number 12189. See Exhibit C, attached.

4. Each claim was accompanied by an “Explanation of Proof of Claim” that listed the Purchase Order number, and explained that Port City Castings Corp believed that the Purchase Order had originated with Delphi Corporation, but that Port City Castings Corp’s practice had been, at the Debtors’ directive, to bill Delphi Thermal & Interior for goods sold to the Debtors. The “Explanation of Proof of Claim” went on to indicate that Port City Castings Corp was filing duplicative claims out of an abundance of caution. See Exhibits B and C.

5. The Debtors have objected to claim number 12189, filed against Delphi Corporation.

6. Port City Castings Corp has no wish to receive a double recovery.

7. Port City Castings Corp does, however, wish to preserve one of its claims against the proper Debtor.

8. Over the past six years, the Debtors have frequently reorganized their corporate structure by transferring divisions, renaming divisions, and forming new divisions and entities, leaving Port City Castings Corp unsure as to which entity was, on the petition date, the entity with which it had contracted.

¹ Port City Castings Corp has claimed a lien by virtue of Michigan’s Special Tools Lien Act on certain tooling in its possession that is owned by one or more of the Debtors.

9. Port City Castings Corp is ready to withdraw the appropriate claim upon receipt by its counsel of adequate documentary evidence from the Debtors to demonstrate which Debtor was, on the petition date, the obligor under the Purchase Order, either originally, or by merger, renaming, or assignment.

10. Port City Castings Corp reserves the right to amend, modify, and/or supplement its surviving claim.

WHEREFORE, Port City Castings Corp requests that this Court deny the Debtors the relief they have sought, pending satisfactory clarification through documentary evidence furnished by the Debtors of the obligor to the Purchase Order on the petition date, at which time Port City Castings Corp will withdraw on of its two claims, without prejudice to the surviving claim, and such other relief as the Court deems appropriate.

Dated: November 6, 2006

PARMENTER O'TOOLE

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